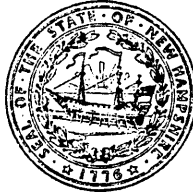


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September 10, 1974

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Mr. Arthur H. Fowler, Comptroller
Department of Administration
and Control
State House Annex
Concord, New Hampshire 03301

Dear Mr. Fowler:

We wish to respond to your letter dated August 22, 1974 which raises at the request of the Governor and Council the question whether an expenditure may be made under the authority of RSA 4:19 to replace a truck in the inventory of the Department of Education which was destroyed by fire. You point out that there is no precedent for authorizing the replacement of personal property not associated with destroyed real property, under that statutory section.

In our judgment, although the statute has some looseness to it, the sounder view is that section 19 may not be utilized for this purpose. True, the statute speaks of the destruction of "any building or other property" [emphasis supplied]; but the authorization to the Governor and Council to act is an authorization to provide for "repairs, new building or temporary accommodation." Repairs are not now in issue and the references to "building" and "accommodation" carry the common implication of a structure attached to real property. Hence, we have concluded that the statute does not authorize a response to the destruction of personal property such as the truck in question which is not intimately associated with any destroyed or damaged structure comprising a portion of or attachment to real estate.

Yours sincerely,

David H. Souter
Deputy Attorney General

DHS/p

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SEP 12 1974

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